

EXHIBIT 1

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Curriculum Vitae

JOHN I. SALOMON, CPA, CFF
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EXPERIENCE

For over 40 years, Mr. Salomon has provided expert testimony and advice in cases involving breach of contract; breach of fiduciary duties; business interruption, dishonesty, directors and officers liability and property insurance claims; fraud; alter-ego; accounting and financial irregularities; professional liability; partnership and shareholder disputes; post-acquisition disputes; economic damages; lost profits; restitution and unjust enrichment; accounting and auditing issues (GAAP/GAAS); internal investigations; income tax issues; partnership and shareholder disputes; post-acquisition disputes; and bankruptcy related matters including: fraudulent conveyances and transfers, preference payments and related valuation issues (solvency/insolvency), insider transactions and theft; Many of these cases were complex international matters.

Prior to Winchester Consulting Group, Mr. Salomon was and continues to be a managing director at Berkeley Research Group, LLC ("BRG"), Prior to BRG was an executive director at Capstone Advisory Group and leader of the national forensic and litigation practice. Prior to Capstone, he was a senior managing director at LECG and leader of LECG's National Forensic Accounting practice. Prior to joining LECG, Mr. Salomon was the southeast regional leader of FTI's Forensics practice. Prior to that, Mr. Salomon was a partner in the dispute consulting (litigation) practice of Deloitte & Touche in Boston. He also held the position of partner in charge of the insurance loss consulting practice for the Eastern United States. Before joining Deloitte & Touche in 1998, Mr. Salomon was partner in charge of litigation services for an upstate New York certified public accounting firm. In addition, he was an audit and accounting partner for over 20 years.

Mr. Salomon has been a frequent lecturer for various groups including the New York State Bar Association, various local bar associations, the Risk and Insurance Management Society, the New York State Office of Court Administration, the Foundation for Accounting Education (New York State Society of CPAs), and the State University of New York at Buffalo.

EDUCATION AND AFFILIATIONS

Mr. Salomon holds a BS in Business Administration (Accounting) from The State University of New York at Buffalo conferred in May, 1972 (Magna Cum Laude). He is a CPA in New York, Illinois and Virginia and a member of the American Institute of Certified Public Accountants and New York State Society of Certified Public Accountants. Mr. Salomon has been included in *The Best Lawyers in America: Directory of Experts*.

INDUSTRY EXPERIENCE

Cryptocurrency
Energy
Entertainment and Media
Communication
Financial Services
Gaming, Lodging and Hospitality
Healthcare and Pharmaceuticals
Insurance

Investment Funds
Manufacturing, Metals and Mining
Professional and Other Services
Real Estate and Construction
Retail and Wholesale Distribution
Technology
Transportation

REPRESENTATIVE EXPERIENCE IN SELECTED MATTERS

Assisted counsel to a CFO defendant in a securities class action matter. Prepared expert report and testified at deposition. Issues involved included materiality of non-GAAP metrics and accounting for non-controlling interests.

Assisted counsel to a plaintiff in a matter involving analysis of the processes involved in conducting an internal accounting review as part of an internal investigation. Prepared and expert report and testified at deposition.

Assisted counsel to a plaintiff in an accounting malpractice matter. The issues involved included whether the accounting firm conformed with professional ethical standards and whether the financial statements were issued in conformity with GAAP. Issued an expert report.

Assisted counsel to an issuer of cryptocurrency in addressing representations made to purchasers of tokens in connection with regulatory investigations. Performed detailed analysis of tokens.

Assisted counsel to a plaintiff in a damages matter alleging breach of fiduciary duty and fraud against the defendant, the owner and operator of a defunct Bitcoin exchange, for failure to deliver the appropriate number of tokens. This engagement included the forensic reconstruction of detailed records and calculations of damages.

Assisted counsel to a defendant in addressing indicia of alter ego. Addressed corporate separateness, financial independence and corporate formalities. Provided deposition testimony.

Assisted counsel to a defendant/counter plaintiff in a contract dispute between limited liability company members involving compliance with an LLC agreement. Provided deposition testimony.

Assisted counsel to the plaintiffs in an auditor malpractice matter involving the violation of GAAS in the audit of an investment fund and the related violations of GAAP. Provided deposition testimony.

Assisted counsel to a plaintiff, trustees in bankruptcy, in an auditor malpractice matter involving the violation of GAAS in the audit of an investment, private investments in public equity ("PIPE") fund. Provided deposition testimony.

Assisted counsel to a claimant in an arbitration in a matter involving whether or not reasonably equivalent value was received in exchange for the release of a guaranty. Provide testimony at the arbitration.

Assisted counsel to a claimant in an arbitration in a matter involving the quantification of the amount of previously incurred defense costs and future defense and indemnity payments owed by an insurer to the claimant. Testified at deposition in this matter.

Assisted counsel to the defendants in a post-acquisition dispute seeking damages resulting from breaches of representations and warranties. Provided deposition testimony.

Assisted counsel to a plaintiff/counter defendant in a damages matter relating to breach of contract in the manufacturing industry. Prepared expert report and testified at deposition.

Performed damages analysis and provided deposition and trial testimony in connection with a post-acquisition dispute arising out of alleged breaches of representation and warranties.

Performed an analysis of losses incurred by shareholders and the FDIC. Testified at the sentencing hearing of a former CEO of a publicly traded bank.

Assisted counsel to the plaintiffs in a matter adverse to an international accounting firm regarding inappropriate tax advice as to the taxability of Non-Economic Retained Interests (NERD's) arising from a Real Estate Mortgage Investment Conduit (REMIC).

Assisted counsel to the plaintiffs in a matter adverse to an international accounting firm, address ethical consideration of Certified Public Accountants in reviewing and advising clients considering the investment in tax motivated transactions (tax shelters).

Assisted counsel to insurers regarding potential exposure for damages under Directors and Officers liability policies issued by the insurers arising from a failed construction project.

Assisted counsel to a former Chief Financial Officer of a public company in connection with allegations of failure of financial statement to comply with Generally Accepted Accounting Principles (GAAP). The allegations involved revenue recognition, vendor allowances (EITF 01-9), and materiality. Provided deposition testimony.

Assisted the purchaser of a failed financial institution. This engagement included providing assistance in developing a factual basis related to disputed assets of and transactions between the bank and the holding company including i) intercompany transactions and balances, ii) analysis of dividends and capital contributions, iii) rights to income tax refunds and compliance with a tax sharing agreement, iv) search for, and analysis of, alleged fraudulent transfers, and v) analysis of the economics related to certain assets whose ownership may be in question. This matter also included assisting counsel in gaining an understanding of certain internal restructuring transactions and provided analysis and reconciliation of financial and regulatory filings.

Provided assistance to counsel to a Chapter 7 Trustee of a failed financial institution addressing potential causes of action and income tax matters.

Assisted counsel to a Chapter 7 trustee of a bank holding company in a claim against former officers and directors of a failed financial institution addressing issues of the propriety of accounting entries and the roles and responsibilities of officers and directors.

Prepared an expert report and appeared at deposition on behalf of a trustee in bankruptcy on the issues of the compliance with appropriate standards (GAAS) of an audit performed by an international accounting firm and the presentation of financial statements in conformity with GAAP.

Assisted counsel to a plaintiff in an accounting malpractice matter. Provided expert report and testimony at deposition as to adequacy of audit (conformity with GAAS) and accounting presentation (conformity with GAAP).

Assisted counsel to a major financial institution as defendant in the quantification of potential exposure arising out of representations and warranties provided by the institution in securitizations of residential mortgage backed securities (RMBS).

Assisted counsel to feeder fund defendants in the analysis of alleged fictitious profits arising out of a Ponzi scheme. The assignment included detailed asset tracing.

Assisted counsel to a defendant in a post-acquisition dispute seeking damages resulting from alleged illegal conduct and breaches of representations and warranties. Provided expert testimony.

Assisted counsel to a plaintiff in analysis of indicia of alter ego. Prepared expert report addressing various aspects of corporate formalities, separateness, financial dependency, confusion about corporate identity, and domination and control.

Prepared rebuttal expert report on behalf of defendant in an alleged fraudulent conveyance. Addressed inconsistencies in the opposing experts report on the balance sheet test for solvency. Provided expert testimony.

Assisted counsel to a plaintiff in a damages matter. Provided expert testimony as to internal accounting controls.

Assisted counsel to a defendant insurance company as to causes of decline/ failure of a business and alleged damages. Provided expert testimony.

Performed analysis of funds flow for a warehouse lender to a manufactured housing company's finance arm related to allegations of preference payments. Analyzed securitization structures at the entity level and analyzed the cash waterfalls for the warehouse line as well as the securitization

Performed assessment of an audit firm's compliance with generally accepted auditing standards related to the audit of a student loan finance company as well as an assessment of its adherence with professional standards related to agreed upon procedures performed on servicer reports related to the company's securitized portfolios. Additionally, the engagement involved assessing the subject company's adherence

with generally accepted accounting principles, specifically with respect to its valuation of reserves and retained interest in the securitized portfolios.

Assisted independent counsel to an audit committee in the investigation of alleged financial irregularities in a Fortune 50 financial service company. This engagement expanded to include a forensic investigation of the accounting for complex transactions including derivatives, loss and contingency reserves, and the materiality of transactions. Internal control issues were also addressed in this engagement.

Assisted independent counsel to a special committee in the investigation of alleged lack of adequate internal controls and lack of independence of "independent outside auditors" of a Fortune 250 pharmaceutical company. The issues involved review of various documents including accounting working papers, applicable standards, and interviews of witnesses.

Assisted independent counsel in the investigation of alleged financial irregularities in the construction, financing, and operations of a gaming operation. The investigation included a review of internal controls and the relationships between various entities.

Assisted counsel to a Fortune 500 leading global supplier of networking equipment in performing a forensic review of a customer's underlying records and the associated working papers prepared by the customer's independent auditors in order to test compliance with various financial covenants pursuant to a credit agreement. Prepared an expert report and testified at trial addressing these compliance issues.

Assisted counsel to a respondent in an arbitration matter involving forensic accounting review of documents related to tax matters, accounting matters (GAAP), and breach of contract. Provided expert testimony at the arbitration.

Assisted counsel to a Fortune 500 retailer in the investigation of alleged stock option back dating. The issues included the appropriate accounting treatment under APB 25, FIN 44, FAS 109, and FAS 123 including the transitional rules under FAS 123(R) and the appropriate income tax treatment under IRC Section 409 A and Section 162.

Conducted an internal investigation of a governmental entity in determining fraud and abuse in a gaming operation. Quantified the amount of waste. Issued extensive report detailing financial abuses. This report was later used to resolve the conflict within the governmental unit.

Consulted with and advised a governmental agency considering sanctions against auditors for failing to perform an audit in conformity with applicable standards (GAAS). This engagement included the detailed review of the auditors' working papers and other documents.

Assisted counsel to a United States Governmental agency in a forensic review of bank, securities, and accounting records. This resulted in expert testimony at both deposition and trial as to the personal use of corporate funds by insiders in a publicly held corporation.

Assisted plaintiff, a developer of medical diagnostic systems, in a breach of contract matter. This engagement included assisting in the development of documents to be requested, the analysis of English and foreign language documents through the use of technology, and assisted counsel in the development of questions for investigations and depositions. Prepared damages settlement model. Participated, as a

party representative, in a special master process, to address discovery in nine countries around the world. Coordinated multiple teams in Europe, Asia and the United States.

Assisted three different healthcare entities in disputes involving the calculation of the secured borrowing base, the appropriateness of fees and required reserves and compliance with the factoring agreements. These assignments required the analysis of the factoring agreements, including the repurchase requirements and obligations of both the servicer and sub-servicer under the agreement. Two of the assignments also included the reconciliation of lock box cash receipts to appropriate loan ledgers and accounts receivable journals.

Assisted counsel to a plaintiff-limited partner in a partnership dispute involving the calculation of economic income and compliance from a financial point of view with the terms of a limited partnership agreement. Significant issues in this matter included revenue recognition and contractual allowances, the commingling of funds, the pledging of partnership assets to secure non-partnership debt and secured lending on partnership accounts receivable.

Assisted counsel to defendant in defense of breach of contract matter. Calculated damages resulting from alleged breach of supply contract. Appeared as expert witness as to damages and rebuttal of opposing expert.

Calculated damages as a result of breach of contract in the purchase of a transportation company. Appeared as an expert witness as to the quantification of lost opportunities, lost profits and the diminution in value of the investment.

Assisted counsel to a defendant in a breach of contract suit. Calculated potential damages to a service based business as a result of alleged equipment failures in the telecommunications industry. Reviewed claim of plaintiff and prepared questions for cross-examination.

Assisted counsel to an investor in a real estate development. As a result of the sale of an interest in this development, the investor retained a percentage share of the overall profitability of the development. On behalf of the investor, calculated the amount due to him. This included significant forensic accounting in that many other expenses for other projects were paid by this entity. Prepared a lengthy report in support of my position. Analyzed opposing expert's position and prepared questions for cross-examination. Appeared as an expert witness at an arbitration for this matter.

Assisted counsel to a municipality as a defendant in a real estate condemnation action. Analyzed the pro forma financial statements of plaintiff as a developer of a hotel. Testified as to inaccuracies in pro forma and lack of feasibility for project based on incomplete, inaccurate, and misleading projections. Prepared revised projections and testified at trial as to the appropriateness of them.

Assisted defendant, owner, in a construction dispute. Analyzed plaintiff's claims consisting of extra work, delay damages and change in scope of project. Prepared detailed report which assisted our client in successfully settling the matter.

Assisted counsel to a municipality in quantification of an embezzlement loss. Cooperated with the District Attorney in presenting evidence to the Grand Jury for indictment. Prepared entire matter for trial.

Assisted counsel to a company in the transportation industry in the quantification of an embezzlement loss. Calculated overall loss. Prepared insurance claim under fidelity bond. Worked with attorney in preparing matters to be turned over to the District Attorney for prosecution.

Assisted counsel to a purchaser of a manufacturing company in a post-acquisition dispute. Reviewed detailed financial information and determined that income had been previously overstated and thus the purchase price overstated.

Assisted counsel to a partner in a partnership dispute involving compliance with partnership agreement provisions and determination of economic income. Uncovered previously unknown commingling of funds and unsupported transactions.

Assisted counsel to a trustee in bankruptcy in the analysis of a complex financing scheme. Discovered and quantified significant overcharges.

Performed a forensic review of accounting records on behalf of counsel to a corporate executive in one of the largest financial collapses in history. The areas reviewed included derivatives and Special Purpose Entities (SPE's).

PROFESSIONAL EXPERIENCE

2015 – Present: Winchester Consulting Group, LLC

2015 – Present; Berkeley Research Group, LLC

2007 – 2015: Capstone Advisory Group, LLC

2004 – 2007: LECG

2000 – 2004: FTI Consulting

1998 – 2000: Deloitte & Touche

1993 – 1998: Lumsden & McCormick

1975 – 1992: Salomon & Company

1973 – 1975: Sunshine & Company

1972 – 1973: Arthur Andersen

SPEAKING ENGAGEMENTS AND PUBLICATIONS

May 2013: Spoke at the AIRA Webinar on: *The Legal Theory of Alter Ego*

June 2012: The New York State Society of CPAs Anti-Fraud Conference, Panel discussion: *Preparing for your Expert Deposition*

In the Fall of 2002, Mr. Salomon co-authored an article on Risk Management and the Audit Committee in *The Corporate Board* magazine (vol. 23, issue 136, p. 21)